

- (iii) the non-resident shareholders' tax;
  - (iv) the non-residents' tax on interest;
  - (v) the non-residents' tax on fees;
  - (vi) the non-residents' tax on royalties; and
  - (vii) the capital gains tax;
- (hereinafter referred to as "Zimbabwean tax").

4. The Agreement shall apply also to any identical or substantially similar taxes and to taxes on capital which are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes which have been made in their respective taxation laws.

## II. DEFINITIONS

### Article 3

#### General Definitions

1. For the purposes of this Agreement, unless the context otherwise requires:
- (a) the term "Canada" used in a geographical sense, means the territory of Canada, including
    - (i) any area beyond the territorial seas of Canada which, in accordance with international law and laws of Canada, is an area within which Canada may exercise rights with respect to the seabed and subsoil and their natural resources;
    - (ii) the seas and airspace above every area referred to in subparagraph (i) of this paragraph in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;
  - (b) the term "Zimbabwe" means the Republic of Zimbabwe;
  - (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Zimbabwe;